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1844
IRISH FOLDERS

REPORT OF THE COMMITTEE
OF THE
LOYAL NATIONAL REPEAL ASSOCIATION
ON THE
COMMISSARIAT ESTIMATES FOR 1844-5,
AND ON THE
COMMISSARIAT ACCOUNTS.

SECTION I.

OFFICIAL ACCOUNT OF COMMISSARIAT
DUTIES.

The natural duty of a Commissariat, is to procure and dispense supplies of all kinds to an army.

No such general rule is adhered to in the United Kingdom service. The Ordnance supplies all sorts of arms, clothes, furniture, and equipments, to all classes of troops. The Ordnance also supplies bread, meat, forage, fuel, light, and bed-straw, to all classes of troops in the United Kingdom.

The building, maintenance, and salaries of the whole Barrack Department, at home and abroad, has also been under the care, and provided for in the Estimates of the Ordnance, since 1824, and by a regulation just made, all allowances for lodgings, at home and abroad, are also put under the Ordnance.

For these reasons the duties of the Commissariat are much abridged.

These duties are—

“It raises, keeps, and disburses, according to fixed regulations, the whole of the funds required to carry on the foreign expenditure” of the united kingdom.

“An account is constantly kept open, by means of the commissariat chests, between the mother country and its dependencies in every part of the world, (except India and Ceylon,) and between all these dependencies, so that if a sum has to be received or paid in Canada, Australia, or China, for any branch

of the public service, it may be done by a transfer in the commissariat chest account, without any remittance. The commissariat officers act, in effect, as sub-treasurers to the lords commissioners of the Treasury, in the foreign possessions of the crown.

"The financial functions performed by the Commissariat, render it indispensable that the officers of the department should act under the immediate orders of the treasury, which cannot transfer to others the responsibility of the various operations connected with the provision, the custody, and the due appropriation of the funds which are required for carrying on the public service.

"The Commissariat also provides, keeps in store, and issues the provisions, forage, fuel, and light for the use of all the different branches of the service *abroad*.

"Salt meat, coals, candles, and some other articles, are procured by the Commissariat through the medium of the Admiralty and the Ordnance, while the fresh provisions are purchased on the spot.

"The materials of various kinds required by the Ordnance are also purchased by the Commissariat.

"The commissariat purchases are all made under written contracts, entered into after open competition, according to certain prescribed rules; copies of every advertisement, tender, contract, &c., are immediately sent to the Treasury, where the whole of the proceedings are carefully scrutinized, and proper notice is taken of any irregularity that may have been committed.

"It is the duty of the commissariat officers to take care that the provisions and other supplies are of proper quality, according to contract; and if any difference of opinion should arise on this point, it is usual for the officer commanding, to appoint a board of officers, who survey the articles complained of; and if the articles are condemned, others of proper quality are immediately obtained from the contractor, or purchased by the Commissariat at his expense. Copies of all such boards of survey are sent to the treasury.

"The most ready attention is paid by the Treasury to any representation that may be received from the officers commanding abroad, the War Office, Horse-guards, or the Secretary of State for the colonies, on the subject of proposed changes in the rations, or any other matter affecting the health or comfort of the troops.

"The issue of salt meat has been reduced to the narrowest possible limits in all the colonies; but it cannot be everywhere

entirely discontinued. There are certain garrisons and stations abroad, the safety of which would be endangered in time of war, if they were not permanently provisioned; and as salt meat will not continue wholesome beyond a certain time, issues of salt provisions must be made in such cases once or twice a week.

"All the accounts of the Commissariat, both cash and store, are sent home at the termination of each month to the commissioners of audit, by whom they are examined and audited."

The preceding exact statement is given by Mr. Trevelyan, the Assistant Secretary to the Treasury, in a memorandum dated 6th March, 1844. It explains the chief duties of the commissariat department, but it is right to add, that the Commissariat supplies, and includes in its estimates, all charges for land and inland-water transport at home and abroad, and also the cost of water for all army uses.

The Navy, on the other hand, supplies all the sea transport at home and abroad, and includes the cost of this in its estimates.

Until this year the commissariat stores to be used by the line, ordnance, and commissariat respectively, were presented in the estimates of the department which was to use them. This year the Ordnance Estimates contain an estimate of all commissariat stores for Home use, and the Commissariat estimates contain an estimate of all commissariat stores for Foreign use, no matter by what department they are to be used,

After these changes, which are tediously discussed in the Treasury minutes and letters returned to the House of Commons, pursuant to an order dated 11th March 1844, the distribution of estimates and duties still continues confused and costly; but it is no part of our business to prepare or suggest a remedy to make more efficient a military organization used against, not for, this country.

SECTION II.

COMMISSARIAT EXPENSES.

The proposed expenditure for Commissariat	}	£436,284
Effective Services for 1844-5 is		
and for permanent Pensions for same time ...		46,618
Making its whole expenditure		<u>£482,902</u>

SECTION III.—ABSTRACT I.

ESTIMATE of Sums required for the Pay, Allowances, and contingent Expenses of the COMMISSARIAT DEPARTMENT, at home and abroad, for Provisions, Forage, Fuel, and Light issued to the Army, Ordnance, and Commissariat, at Her Majesty's Foreign Garrisons and Possessions; and for Land and Inland Water Transport, and Freight of Specie, for the year ending 31st March, 1845; with a statement of the amount required for similar services, for the year ending 31st March, 1844.

	1844-5.			1843-4.			1844-5.			Total Increase.		
							More.				Less.	
	£	s.	d.	£	s.	d.	£	s.	d.			£
Pay of the Commissariat of Stores and Provisions, at all Her Majesty's Foreign Garrisons and Possessions, as enumerated in the subjoined List No. 1.	50,480	15	10	46,893	15	0	3,587	0	10			
Pay of Commissariat of Accounts in New South Wales and Van Diemen's Land, as enumerated in the subjoined List No. 1.	2,404	8	9	1,852	17	6	551	11	3			
Pay of Extra Clerks, Store-keepers, and other subordinate persons at the several Stations abroad, for Allowances issued in Money and contingencies, &c., according to the subjoined List No. 2.	56,695	7	1	62,078	19	8				5,383	12	7
Pay and contingencies of the Establishment of the Offices in Great Britain, according to the subjoined List No. 3.	4,173	14	1	4,045	3	2	128	10	11			
Land and Inland Water Transport (including the supply of Water), and Freight of Specie, according to the subjoined List, No. 4.	61,000	0	0	63,914	0	0				2,814	0	0
Provisions issued to the Army, Ordnance, and Commissariat, at the several stations abroad, after deducting the amount of stoppages in aid, according to the subjoined List, No. 5.	162,092	0	0									
Forage, (including money allowances in lieu thereof), according to the subjoined List, No. 6.	64,576	0	0	12,261	0	0	271,924	0	0			
Fuel and Light, according to the subjoined List, No. 5.	57,557	0	0									
Totals	£459,089	5	9	191,045	15	4	276,191	3	0	8,197	12	7
Estimated Amount, as above specified, for the Year 1844-5										£459,089	5	9
Required to make good Expenditure in the Year 1842-3, over and above the Estimate for that Year, as explained in the Balance Sheet										22,073	10	0
Deduct the Premiums realized in the Negotiation of the Commissariat Bills of Exchange, drawn upon the Treasury Board in the Year 1842-3										481,112	15	9
Net Sum required for Effective Services for 1844-5										44,827	16	8
Treasury Chambers, Whitehall, 12th March, 1844.										£436,284	19	1
												G. CLERK.

G. CLERK.

SECTION IV.

ABSTRACT OF CHARGES FOR NON-EFFECTIVE SERVICES.

ESTIMATE of Sums required for the Half-pay of Commissariat Officers, and for retired Full Pay, Compensation, and Superannuation allowances; also for Pensions of Widows of Commissariat Officers, and compassionate allowances to their Children, for one year, from the 1st April, 1844, to the 31st March, 1845.

No. 1—Half-pay	33,741	4	2
" 2—Retired Full-pay, Compensation, and Superannuation } Allowances	5,989	10	1
" 3—Widows' Pensions	6,080	0	0
" 4—Compassionate Allowances	807	10	0
Total	£46,618	4	3

What share of this reaches Ireland does not appear.

COMMISSARIAT ACCOUNTS.

Immediately in connexion with the subject of the Estimates, are the abstracts of the Commissariat Accounts.

We have already said that all Commissariat business at home, is done and charged by the Ordnance; but abroad, the commissariat officers not only act as such, namely, in providing and managing provisions, forage, fuel, and light, but they also act as treasury agents, making all such payments in each of the colonies as are unprovided for by special paymasters; and far the largest share of their accounts are occupied with the latter subjects. Thus of about $3\frac{1}{2}$ millions disbursed from 1st April, 1842, to 31st March, 1843, only about half a million was for strictly Commissariat services.

But this will be better judged by an analysis of the receipts and disbursements.

RECEIPTS in 22 Colonies in all parts of the world,

	£	s.	d.
Amount of bills drawn on the Treasury	2,132,322	7	5
Premium thereon	44,827	16	$8\frac{1}{2}$
Specie received from England	107,933	4	10
Imprests between stations	469,723	0	0
Sums repayable in England	136,463	6	$11\frac{1}{4}$
Special Receipts	200,811	8	$7\frac{3}{4}$
Stoppages for Rations	31,115	7	10
Miscellaneous Receipts	28,389	1	$0\frac{3}{4}$
Balances in Commissariat chests on 1st April, 1842, 1,213,488	13	$7\frac{1}{4}$	
	£4,365,074	7	$0\frac{1}{2}$

DISBURSEMENTS.

Payments for services provided for by Parliament.

	£	s.	d.
Ordinaries of the Army	834,802	10	11½
Commissariat	204,651	17	9
Ordnance	415,166	5	8½
Navy	328,491	17	6
Slavery Abolition	49,862	16	11
Various	62,500	16	7½
Total for Parliamentary payments ...	£1,895,476	5	5

Other Payments.

Commissariat chest account	521,408	10	5½
Consignment of Specie and Imprests between different stations	584,274	6	3
Consignment of Specie to England	10,114	16	2
Special disbursements not classed	476,987	16	3¼
Total disbursements	£3,488,261	14	7
Balances in 22 Commissariat chests on 31st March, 1843	875,812	12	5½
	£4,365,074	7	0½

Besides the foregoing summary there is a classified abstract of how much of each class of receipt and expenditure was in each colony, that is, a further development of the item called Commissariat Chest Account.

Furthermore, there is a special account of receipt and expenditure for each colony; and we cannot in any way give so good an idea of the faults or goodness of these accounts, or of the duties of the commissariat officers, as by putting down one of these accounts just as it stands in the Parliamentary Paper.

Let us take the Cape of Good Hope for example:

CAPE OF GOOD HOPE.

COMMISSARIAT ACCOUNTS FOR 1844-5.

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Dr.				Cr.					
ABSTRACT of Sums received into, and issued from the Commissariat Chest, from 1st April 1842 to 31st March 1843.									
				£	s.	d.	£	s.	d.
To Balance drawn on the 1st April, 1842				232,142	4	5½	53,260	7	5½
Bills drawn on the Lords of the Treasury £210,385 16 4							2,430	10	4
Premium thereon, at 1½ per cent. .. 3,155 18 0									
Stoppages for rations				213,541	14	4			
Proceeds of the sale of damaged provisions, &c., and value of provisions supplied to regimental hospitals, to the colony, and in other special cases				1,972	5	11			
Sum received from the colonial treasurer in further liquidation of a debt contracted by the colonial government to the East India Company in 1825, and discharged by the Lords of the Treasury				4,055	10	10			
Sums received into the Commissariat Chest on account of the under-mentioned services: viz.				4	17	0			
Ordnance:									
For rent, sales of stores, barrack damages, soldiers' remittances, income tax, repayments, &c.									
Army									
Commissariat									
Customs									
Registrar of the Vice-Admiralty Court, proceeds of vessels									
Navy									
Slavery Abolition Act; viz.									
Auxiliary commissioners									
Special Justices									
Subsistence of liberated Africans							2,638	2	4
St. Helena pensioners							493	9	6
East India Company's pensioners							1,261	12	4½
Balance on 31 March 1843							451	11	9
							202,926	8	9½
							268,663	8	6½
							200,516	4	6½
							£ 469,479	8	1

A close examination of the foregoing account, and a comparison of the items with the probable details of administration in a colony like the Cape, will repay the political student. At all events, he will not fail to remember from it the difference between the Commissariat Accounts (i. e. the accounts for Commissariat stores, carriage, &c.) and the accounts of the Commissariat chest (i. e. of the Commissariat Officers, as Treasury Agents for the Colonies).

Signed by order of the Committee,

THOMAS DAVIS.

November, 1844.

Price ½d.—Weight under ½oz.

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